



WEB COPY



W.P.No.32521 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 30.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.28425 of 2024 &
W.M.P.Nos.35341 and 35342 of 2024

M/s.Tirupur Chemicals
Represented by its Proprietor
Mr.Jebamani Nivethan
No.272, Kulathupalayam, Murugampalayam
Ring Road, Vidyalayam, Veerapandi Post,
Tiruppur- 641 605.

.. Petitioner

.. Vs..

The Assistant Commissioner (ST),
Tiruppur Rural-II Assessment Circle
No.16, Emberar Building Indira Nagar,
Avinashi Salai, Tiruppur- 641 603.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order dated 06.10.2023 issued in reference no.ZD3310230283506 by the Respondent and quash the same.

For Petitioner : Mr.Derrick Sam



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For Respondent : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

This writ petition has been filed by the petitioner challenging the impugned order of the respondent 06.10.2023 and to quash the same.

2. Mr.C.Harsha Raj, learned Additional Government Pleader (Taxes) takes notice on behalf of the Respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. Though the relief sought for in this Writ Petition is for a larger relief, the learned counsel for the Petitioner would submit that it would suffice if the Petitioner is permitted to file an Appeal before the Appellate Authority, challenging the impugned order and the Appellate authority may be directed to take the Appeal on file and pass orders on merits and in accordance with law.



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5. The learned Additional Government Pleader (Taxes) appearing for the Respondent has submitted that since the Petitioner has restricted his relief, he may be permitted to file an Appeal before the Appellate Authority.

6. Heard both sides. Perused the records.

7. In view of the limited scope of relief now sought by the Petitioner, without going into the merits of the case, this court directs the Petitioner to file an Appeal before the Appellate authority, within a period of 30 days from the date of receipt of a copy of this order and the Appellate authority shall take the Appeal on file, without insisting on the period of limitation and thereafter pass orders on merits and in accordance with law, after affording an opportunity of hearing to the Petitioner, as expeditiously as possible.

KRISHNAN RAMASAMY.J.,

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8. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

30.10.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
arr

To

The Assistant Commissioner (ST),
Tiruppur Rural-II Assessment Circle
No.16, Emberar Building Indira Nagar,
Avinashi Salai, Tiruppur- 641 603.

W.P.No.32531 of 2024 &
W.M.P.Nos.35341 and 35342 of 2024



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